

for its appropriate objects during the fiscal years beginning July 1, 2007, and July 1, 2008. The abatement or refund allowed under this section only applies to property taxes, with all interest, fees, and costs, due and payable in the fiscal years beginning July 1, 2007, and July 1, 2008. Upon the filing and allowance of the claim for abatement or refund under this section, the claim for exemption shall be allowed on the property for successive years without further filing as long as the property continues to qualify for the exemption.

Sec. 2. **EFFECTIVE DATE.** This Act, being deemed of immediate importance, takes effect upon enactment and applies retroactively to property taxes due and payable in the fiscal years beginning July 1, 2007, and July 1, 2008.

Approved April 15, 2009

CHAPTER 59

STATEWIDE FIRE AND POLICE RETIREMENT SYSTEM — PURCHASE OF SERVICE CREDITS

S.F. 225

AN ACT allowing the purchase of service credit under the statewide fire and police retirement system for prior service under the retirement system.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. **NEW SECTION.** 411.10A PURCHASE OF SERVICE CREDIT FOR PRIOR SERVICE.

1. An active member of the system who has been a member of the retirement system five or more years and who received a refund of the member's contributions for a prior period of service under the system may elect to purchase up to five years of service credit for that prior period of service, that will be recognized by the retirement system for purposes of calculating a member's benefit, pursuant to Internal Revenue Code section 415(n) and the requirements of this section.

2. a. A member seeking to purchase service credit pursuant to this section shall file a written application with the system requesting an actuarial determination of the cost of a purchase of service credit. Upon receipt of the cost estimate for the purchase of service from the system, the member may make contributions to the system in an amount equal to the actuarial cost of the service credit purchase.

b. For purposes of this subsection, the actuarial cost of the service credit purchase is an amount determined by the system in accordance with actuarial tables, as reported to the system by the system's actuary, which reflects the actuarial cost necessary to fund an increased retirement allowance resulting from the purchase of service credit.

3. The system shall ensure that the member, in exercising an option provided in this section, does not exceed the amount of annual additions to a member's account permitted pursuant to section 415 of the federal Internal Revenue Code.

4. The board of trustees shall adopt rules providing for the implementation and administration of this section.

Approved April 15, 2009

CHAPTER 60**TAXATION —
ADMINISTRATION AND RELATED CHANGES***S.F. 322*

AN ACT relating to the technical administration of the tax and related laws by the department of revenue, including administration of income taxes, sales and use taxes, fees for new vehicle registrations, and property taxes and including a retroactive applicability date provision.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 257.22, Code 2009, is amended to read as follows:

257.22 STATUTES APPLICABLE.

The director of revenue shall administer the instructional support income surtax imposed under this chapter, and sections ~~422.4~~, 422.20, 422.22 to 422.31, 422.68, ~~422.70~~, and 422.72 to 422.75 shall apply with respect to administration of the instructional support income surtax.

Sec. 2. Section 321.105A, subsection 4, paragraph a, Code 2009, is amended to read as follows:

a. The director of revenue in consultation with the department of transportation shall administer and enforce the fee for new registration as nearly as possible in conjunction with the administration and enforcement of the state use tax law, except that portion of the law which implements the streamlined sales and use tax agreement. ~~The director shall provide appropriate forms, or provide on the annual registration forms provided by the department of transportation, for reporting the fee for new registration liability.~~

Sec. 3. Section 321.105A, subsection 5, paragraph a, Code 2009, is amended to read as follows:

a. A licensed vehicle dealer maintaining a place of business in this state who sells a vehicle subject to registration for use in this state shall collect the fee for new registration at the time of making the sale. A dealer required to collect the fee for new registration shall give to the purchaser a receipt for the fee ~~in the manner and form prescribed by the director collected~~. Fees collected by a dealer under this section shall be forwarded to the county treasurer in the same manner as annual registration fees.

Sec. 4. Section 422.9, subsection 4, Code 2009, is amended to read as follows:

4. Where married persons file separately, both must use the optional standard deduction if either elects to use it, and both must claim itemized deductions if either elects to claim itemized deductions.

Sec. 5. Section 422.12K, subsection 2, Code 2009, is amended to read as follows:

2. The director of revenue shall draft the income tax form to allow the designation of contributions to the child abuse prevention program fund on the tax return. The department of revenue, on or before January 31, shall transfer the total amount designated on the tax return forms due in the preceding calendar year to the child abuse prevention program fund. However, before a checkoff pursuant to this section shall be permitted, all liabilities on the books of the department of revenue administrative services and accounts identified as owing under section 421.17 8A.504 and the political contribution allowed under section 68A.601 shall be satisfied.

Sec. 6. Section 422.32, subsection 3, Code 2009, is amended to read as follows:

3. "Commercial domicile" means the principal place from which the trade ~~of~~ or business of the taxpayer is directed or managed.